



City of Muscatine



AGENDA ITEM SUMMARY

DATE: 10-9-20

City Council

STAFF

Nancy A. Lueck

SUBJECT

Fiscal Year 2019/2020 Annual Financial Report to State of Iowa

EXECUTIVE SUMMARY

Chapter 384.22 of the Iowa Code requires that cities in Iowa prepare and submit an annual financial report to the State Auditor's office in the format required by the State. The first page of the report is required to be published prior to the report's submission. This report includes all budgeted funds of the city and was prepared on the City's budget basis. An overview of the City's budget-basis year-end financial statements was presented at the October 8 In Depth meeting.

STAFF RECOMMENDATION

Council action is required to approve this report, authorize publication of the first page in the *Muscatine Journal*, and to submit the report to the State Auditor's office.

BACKGROUND/DISCUSSION

Attached is the City's annual financial report for the fiscal year ended June 30, 2020. This report includes all budgeted funds of the city and was prepared on the City's budget basis. An overview of the City's budget-basis year-end financial results was given at the October 8 In Depth meeting. The City's comprehensive annual financial report and audit will be released in early December.

Revenues and other financing sources totaled \$76,439,798 for the year and expenditures and other uses totaled \$74,503,647. Revenues and other financing sources were \$1,936,151 more than expenditures and other uses primarily due to proceeds from the \$6,310,000 bond issue in May of 2020. This bond issued provided funding for prior year, current year, and upcoming year project costs. Actual City expenditures in each functional area were within the budgeted amounts as required by the State.

CITY FINANCIAL IMPACT

None

ATTACHMENTS

City of Muscatine Financial Report to the State of Iowa for the Fiscal Year Ended June 30,2020

STATE OF IOWA 2020 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2020 CITY OF MUSCATINE, IOWA DUE: December 1, 2020	
	16207000300000
	CITY OF MUSCATINE
	215 Sycamore
	MUSCATINE IA 52761-3840
	POPULATION: 22886

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	14,129,521		14,129,521	14,129,521
Less: Uncollected Property Taxes-Levy Year	99,395		99,395	
Net Current Property Taxes	14,030,126		14,030,126	14,129,521
Delinquent Property Taxes	1,946		1,946	
TIF Revenues	2,472,102		2,472,102	2,491,000
Other City Taxes	4,036,376	0	4,036,376	4,205,866
Licenses and Permits	303,758	19,315	323,073	431,800
Use of Money and Property	388,013	1,279,357	1,667,370	1,478,680
Intergovernmental	7,192,178	2,311,416	9,503,594	9,836,870
Charges for Fees and Service	436,956	14,827,191	15,264,147	15,643,400
Special Assessments	0	0	0	
Miscellaneous	2,285,201	4,291,657	6,576,858	6,497,390
Other Financing Sources	6,434,788	24,750	6,459,538	6,310,000
Transfers In	7,782,635	8,322,033	16,104,668	21,412,881
Total Revenues and Other Sources	45,364,079	31,075,719	76,439,798	82,437,408
Expenditures and Other Financing Uses				
Public Safety	9,886,458		9,886,458	10,148,700
Public Works	3,006,259		3,006,259	3,128,400
Health and Social Services	50,000		50,000	50,000
Culture and Recreation	3,568,254		3,568,254	3,844,971
Community and Economic Development	4,836,175		4,836,175	5,427,633
General Government	3,108,383		3,108,383	3,284,978
Debt Service	3,136,555		3,136,555	3,136,656
Capital Projects	6,711,437		6,711,437	10,265,900
Total Governmental Activities Expenditures	34,303,521	0	34,303,521	39,287,238
BUSINESS TYPE ACTIVITIES		24,095,458	24,095,458	27,275,130
Total All Expenditures	34,303,521	24,095,458	58,398,979	66,562,368
Other Financing Uses	0	0	0	
Transfers Out	9,787,233	6,317,435	16,104,668	21,412,881
Total All Expenditures/and Other Financing Uses	44,090,754	30,412,893	74,503,647	87,975,249
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	1,273,325	662,826	1,936,151	-5,537,841
Beginning Fund Balance July 1, 2019	16,666,064	17,663,566	34,329,630	34,329,381
Ending Fund Balance June 30, 2020	17,939,389	18,326,392	36,265,781	28,791,540

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds 12,290		Pension Trust Funds	
Private Purpose Trust Funds		Agency Funds	
Indebtedness at June 30, 2020		Amount	
General Obligation Debt		15,600,000	
Revenue Debt		10,411,000	
TIF Revenue Debt		150,000	
		General Obligation Debt Limit	
		71,250,964	

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

Signature of Preparer Printed name of Preparer Carol Webb, City Administrator	Publication
	Phone Number 563-264-1550
	Date Signed
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2
CITY OF MUSCATINE
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020
GAAP

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1									1
Taxes levied on property	2 7,537,518	4,083,071		2,508,932			14,129,521		14,129,521	2
Less: Uncollected Property Taxes - Levy Year	3 53,681	29,071		16,643			99,395		99,395	3
Net Current Property Taxes	4 7,483,837	4,054,000		2,492,289	0	0	14,030,126		14,030,126	4
Delinquent Property Taxes	5 1,053	570		323			1,946		1,946	5
Total Property Tax	6 7,484,890	4,054,570		2,492,612	0	0	14,032,072		14,032,072	6
TIF Revenues	7		2,472,102				2,472,102		2,472,102	7
Other City Taxes										
Utility Tax Replacement Excise Taxes	8 29,005	15,721		8,897			53,623		53,623	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9 583,820						583,820		583,820	9
Parimutuel Wager Tax	10						0		0	10
Gaming Wager Tax	11						0		0	11
Mobile Home Tax	12 18,838	10,210		5,778			34,826		34,826	12
Hotel / Motel Tax	13 398,588						398,588		398,588	13
Other Local Option Taxes	14	2,965,519					2,965,519		2,965,519	14
Total Other City Taxes	15 1,030,251	2,991,450		14,675	0	0	4,036,376	0	4,036,376	15
Section B - Licenses and Permits	16 303,758						303,758	19,315	323,073	16
Section C - Use of Money and Property	17									17
Interest	18 97,992	22,034	28,462	17,471	125,932	22,727	314,618	342,203	656,821	18
Rents and Royalties	19 73,395						73,395	937,154	1,010,549	19
Other Miscellaneous Use of Money and Property	20						0		0	20
	21						0		0	21
Total Use of Money and Property	22 171,387	22,034	28,462	17,471	125,932	22,727	388,013	1,279,357	1,667,370	22
Section D - Intergovernmental	24									24
Federal Grants and Reimbursements	26									26
Federal Grants	27 277,660				657,980		935,640	900,470	1,836,110	27
Community Development Block Grants	28						0		0	28
Housing and Urban Development	29	1,852,159					1,852,159	610,173	2,462,332	29
Public Assistance Grants	30						0		0	30
Payment in Lieu of Taxes	31						0		0	31
	32						0		0	32
Total Federal Grants and Reimbursements	33 277,660	1,852,159		0	657,980	0	2,787,799	1,510,643	4,298,442	33

REVENUE P3
CITY OF MUSCATINE
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020
GAAP

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section D - Intergovernmental - Continued	41								41
State Shared Revenues	43								43
Road Use Taxes	44	3,122,915					3,122,915		3,122,915
Other state grants and reimbursements	48								48
State grants	49	16,300			15,000		221,403	362,553	583,956
Iowa Department of Transportation	50						0	265,187	265,187
Iowa Department of Natural Resources	51						0		0
Iowa Economic Development Authority	52						0		0
CEBA grants	53						0		0
Commercial & Industrial Replacement Claim	54	330,880	57,414	106,111			673,751		673,751
Monies and Credits	55	3,814					3,814		3,814
	56						0		0
	57						0		0
	58						0		0
	59						0		0
Total State	60	350,994	57,414	106,111	15,000	0	4,021,883	627,740	4,649,623
Local Grants and Reimbursements									
County Contributions	63	79,899					79,899	117,177	197,076
Library Service	64	134,729					134,729		134,729
Township Contributions	65						0		0
Fire/EMT Service	66						0	55,856	55,856
School Resource Officer Reimbursement	67	121,434					121,434		121,434
Payment in Lieu of Taxes	68	33,140					33,140		33,140
Local Housing Trust	69		13,294				13,294		13,294
Total Local Grants and Reimbursements	70	369,202	0	0	0	0	382,496	173,033	555,529
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	997,856	57,414	106,111	672,980	0	7,192,178	2,311,416	9,503,594
Section E -Charges for Fees and Service	72								72
Water	73						0		0
Sewer	74						0	6,614,992	6,614,992
Electric	75						0		0
Gas	76						0		0
Parking	77						0		0
Airport	78						0		0
Landfill/garbage	79						0	5,671,093	5,671,093
Hospital	80						0		0

REVENUE P4
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
GAAP

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81									81
Transit	82							127,831	127,831	82
Cable TV	83							0	0	83
Internet	84							0	0	84
Telephone	85							0	0	85
Housing Authority	86							0	0	86
Storm Water	87							0	0	87
Other:	88									88
Nursing Home	89							0	0	89
Police Service Fees	90	5,911					5,911		5,911	90
Prisoner Care	91							0	0	91
Fire Service Charges	92	80,448					80,448		80,448	92
Ambulance Charges	93							2,072,887	2,072,887	93
Sidewalk Street Repair Charges	94	16,558					16,558		16,558	94
Housing and Urban Renewal Charges	95	69,094					69,094		69,094	95
River Port and Terminal Fees	96							0	0	96
Public Scales	97							0	0	97
Cemetery Charges	98	58,443					58,443		58,443	98
Library Charges	99	3,035					3,035		3,035	99
Park, Recreation, and Cultural Charges	100	120,364					120,364	340,388	460,752	100
Animal Control Charges	101	1,860					1,860		1,860	101
Community Development Charges	102	81,243					81,243		81,243	102
	103							0	0	103
Total Charges for Service	104	436,956	0	0	0	0	436,956	14,827,191	15,264,147	104
Section F - Special Assessments	106							0	0	106
Section G - Miscellaneous	107									107
Contributions	108	59,470	65,104		72,370		196,944		196,944	108
Deposits and Sales/Fuel Tax Refunds	109	24,725					24,725		24,725	109
Sale of Property and Merchandise	110	37,015	2,535				39,550	212,669	252,219	110
Fines	111	639,514					639,514	46,774	686,288	111
Internal Service Charges	112	710,710					710,710		710,710	112
Reimbursement of Expenses PW	113	12,641					12,641		12,641	113
Reimbursement of Expenses - Art Center	114	44,844					44,844		44,844	114
Sales Tax Collections	115	343					343	97,868	98,211	115
Other Reimbursements and Miscellaneous Expenses	116	126,326	40,914		357,491	4,580	529,311	333,861	863,172	116
Insurance Reimbursement	117	49,055			37,564		86,619	23,893	110,512	117
Health & Dental Plan Reimbursements	118							3,576,592	3,576,592	118
	119							0	0	119
Total Miscellaneous	120	1,704,643	108,553	0	467,425	4,580	2,285,201	4,291,657	6,576,858	120

REVENUE P5
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
GAAP

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121 12,129,741	12,534,424	2,557,978	2,630,869	1,266,337	27,307	31,146,656	22,728,936	53,875,592	121
Section H - Other Financing Sources	123									123
Proceeds of capital asset sales	124						0	24,750	24,750	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125				6,434,788		6,434,788		6,434,788	125
Proceeds of anticipatory warrants or other short- term debt	126						0		0	126
Regular transfers in and interfund loans	127 5,401,741	275,881		92,500	1,047,806		6,817,928	8,322,033	15,139,961	127
Internal TIF loans and transfers in	128 202,200	381,257		206,250	175,000		964,707		964,707	128
	129						0		0	129
	130						0		0	130
Total Other Financing Sources	131 5,603,941	657,138	0	298,750	7,657,594	0	14,217,423	8,346,783	22,564,206	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132 17,733,682	13,191,562	2,557,978	2,929,619	8,923,931	27,307	45,364,079	31,075,719	76,439,798	132
Beginning Fund Balance July 1, 2019	134 4,799,856	2,923,235	1,145,673	182,741	6,571,759	1,042,800	16,666,064	17,663,566	34,329,630	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136 22,533,538	16,114,797	3,703,651	3,112,360	15,495,690	1,070,107	62,030,143	48,739,285	110,769,428	136

EXPENDITURES P6
CITY OF MUSCATINE
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020
GAAP

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A — Public Safety	1										1
Police Department/Crime Prevention	2	5,095,651	66,565					5,162,216		5,162,216	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	4,571,962						4,571,962		4,571,962	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	152,280						152,280		152,280	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	9,819,893	66,565		0	0	0	9,886,458		9,886,458	14
Section B — Public Works	15										15
Roads, Bridges, Sidewalks	16	296,318	1,332,002					1,628,320		1,628,320	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18							0		0	18
Traffic Control Safety	19	0	181,259					181,259		181,259	19
Snow Removal	20	0	476,769					476,769		476,769	20
Highway Engineering	21	0	330,769					330,769		330,769	21
Street Cleaning	22	0	176,159					176,159		176,159	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24							0		0	24
Other Public Works	25							0		0	25
Public Works Administration	26	0	212,983					212,983		212,983	26
	27							0		0	27
Total Public Works	28	296,318	2,709,941		0	0	0	3,006,259		3,006,259	28
Section C — Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	50,000						50,000		50,000	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	50,000	0		0	0	0	50,000		50,000	39
Section D — Culture and Recreation	40										40
Library Services	41	1,111,851	70,105					1,181,956		1,181,956	41
Museum, Band, Theater	42	401,901	4,247					406,148		406,148	42
Parks	43	1,409,203	136,549					1,545,752		1,545,752	43
Recreation	44	230,921						230,921		230,921	44
Cemetery	45	184,938					1,154	186,092		186,092	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	17,385						17,385		17,385	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	3,356,199	210,901		0	0	1,154	3,568,254		3,568,254	50

EXPENDITURES P7

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

GAAP

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Section E — Community and Economic Development	51										51
Community beautification	52							0			52
Economic development	53	43,000	488,829					531,829		531,829	53
Housing and urban renewal	54		1,798,845					1,798,845		1,798,845	54
Planning and zoning	55	719,556						719,556		719,556	55
Other community and economic development	56							0		0	56
TIF Rebates	57			1,785,945				1,785,945		1,785,945	57
	58							0		0	58
Total Community and Economic Development	59	762,556	2,287,674	1,785,945	0	0	0	4,836,175		4,836,175	59
Section F — General Government	60										60
Mayor, Council and City Manager	61	694,368						694,368		694,368	61
Clerk, Treasurer, Financial Administration	62	657,550						657,550		657,550	62
Elections	63	0						0		0	63
Legal Services and City Attorney	64	104,775						104,775		104,775	64
City Hall and General Buildings	65	641,034						641,034		641,034	65
Tort Liability	66	269,535						269,535		269,535	66
Other General Government	67	55,304						55,304		55,304	67
Human Resources	68	250,168						250,168		250,168	68
Information Technology	69	353,745	81,904					435,649		435,649	69
Total General Government	70	3,026,479	81,904		0	0	0	3,108,383		3,108,383	70
Section G — Debt Service	71			161,965	2,974,590			3,136,555		3,136,555	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	161,965	2,974,590	0	0	3,136,555		3,136,555	74
Section H — Regular Capital Projects — Specify	75										75
Community Development/Riverfront Development/Other	76					2,178,778		2,178,778		2,178,778	76
Street & Sidewalk Projects	77					4,532,659		4,532,659		4,532,659	77
Subtotal Regular Capital Projects	78	0	0		0	6,711,437	0	6,711,437		6,711,437	78
TIF Capital Projects — Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	6,711,437	0	6,711,437		6,711,437	83
Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	84	17,311,445	5,356,985	1,947,910	2,974,590	6,711,437	1,154	34,303,521		34,303,521	84
	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

GAAP

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I -- Business Type Activities											
Water -- Current Operation	87										87
Capital Outlay	88									0	88
Debt Service	89									0	89
	90									0	90
Sewer and Sewage Disposal -- Current Operation	91								3,856,293	3,856,293	91
Capital Outlay	92								6,106,985	6,106,985	92
Debt Service	93								922,220	922,220	93
Electric -- Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility -- Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking -- Current Operation	100								195,689	195,689	100
Capital Outlay	101								1,569	1,569	101
Debt Service	102									0	102
Airport -- Current Operation	103								102,903	102,903	103
Capital Outlay	104								783,795	783,795	104
Debt Service	105									0	105
Landfill/Garbage -- Current operation	106								4,760,730	4,760,730	106
Capital Outlay	107								361,075	361,075	107
Debt Service	108									0	108
Hospital -- Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit -- Current Operation	112								702,726	702,726	112
Capital Outlay	113								274,119	274,119	113
Debt Service	114									0	114
Cable TV, Telephone, Internet -- Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority -- Current Operation	117								765,252	765,252	117
Capital Outlay	118								91,843	91,843	118
Debt Service	119									0	119
Storm Water -- Current Operation	120									0	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type -- Current Operation	123								1,444,791	1,444,791	123
Capital Outlay	124								211,917	211,917	124
Debt Service	125									0	125
Internal Service Funds -- Specify	126										126
Health Insurance	127								3,368,528	3,368,528	127
Dental Insurance	128								145,023	145,023	128
Total Business Type Activities	129								24,095,458	24,095,458	129

EXPENDITURES P9
CITY OF MUSCATINE
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020 -- Continued
GAAP

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	17,311,445	5,356,985	1,947,910	2,974,590	6,711,437	1,154	34,303,521	24,095,458	58,398,979	130
Section J — Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	454,669	7,859,046			489,485	19,326	8,822,526	6,317,435	15,139,961	132
Internal TIF loans/repayments and transfers out	133			964,707				964,707		964,707	133
	134							0		0	134
Total Other Financing Uses	135	454,669	7,859,046	964,707	0	489,485	19,326	9,787,233	6,317,435	16,104,668	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	17,766,114	13,216,031	2,912,617	2,974,590	7,200,922	20,480	44,090,754	30,412,893	74,503,647	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140	80,245					1,023,890	1,104,135		1,104,135	140
Restricted	141		2,751,066	791,034	137,770	3,197,448	25,737	6,903,055		6,903,055	141
Committed	142							0		0	142
Assigned	143	105,875	147,700			5,097,320		5,350,895		5,350,895	143
Unassigned	144	4,581,304						4,581,304		4,581,304	144
Total Governmental	145	4,767,424	2,898,766	791,034	137,770	8,294,768	1,049,627	17,939,389		17,939,389	145
Proprietary	146								18,326,392	18,326,392	146
Total Ending Fund Balance June 30,	147	4,767,424	2,898,766	791,034	137,770	8,294,768	1,049,627	17,939,389	18,326,392	36,265,781	147
Total Requirements (Sum of lines 136 and 147)	148	22,533,538	16,114,797	3,703,651	3,112,360	15,495,690	1,070,107	62,030,143	48,739,285	110,769,428	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health		All other	
Transit Subsidies			
Libraries			
Police protection			
Sewerage			
Sanitation			
All other	115,640		

Part IV

Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE AMOUNT AREAS FOR SALARIES AND WAGES PAID

Total Salaries and Wages Paid	Amount
	14,880,689

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year			Debt Outstanding JUNE 30, 2020						
Purpose	Line	Debt Outstanding JULY 1, 2019	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.								
Sewer Utility	2.								
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.	295,000		145,000		150,000			16,965
Other Purposes / Miscellaneous	9.	11,111,000		700,000			10,411,000		222,220
GO	10.	11,920,000	6,310,000	2,630,000	15,600,000				341,690
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		23,326,000	6,310,000	3,475,000	15,600,000	150,000	10,411,000	0	580,875

B. Short-Term Debt Amount

Outstanding as of July 1, 2019

Outstanding as of JUNE 30, 2020

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Part VI Actual valuation -- January 1, 2018

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2020

Type of asset	Amount			
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	125,012			35,730,038
Total (e)				35,855,050

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

REMARKS